

DEPARTMENT OF THE ARMY
Buffalo District, Corps of Engineers
1776 Niagara Street
Buffalo, NY 14207

CENCB-RM-F
STANDARD OPERATING PROCEDURE
NO. 37-1-08

22 June 1992

Financial Administration
CERTIFYING SECTION

1. References:

- a. AR 37-20
- b. ER 37-2-10
- c. EP 37-26-1

NOTE: ANY INDIVIDUAL MAKING RESERVATIONS/OBLIGATIONS MUST BE CERTIFIED TO DO SO. ALL REGISTERS FOR POSTING CONTRACTS, P.O.'S, 2544'S, 1144'S, ETC., ARE LOCATED ON CORNER OF DESK.

BEFORE CERTIFYING OR OBLIGATING PROJECT BALANCES AND APPORTIONMENT (BOTH DIRECT AND REIMBURSABLE) BALANCES MUST BE CHECKED TO INSURE FUNDS ARE WITHIN QUARTERLY APPORTIONMENT LIMITATIONS TO PREVENT VIOLATION OF GOV'T STATUTES.

b. Funding - Check the last cycle of the previous month with the latest cycle to verify that all the decreases and increases to funding are posted.

2. A3953 - PURCHASE REQUEST & COMMITMENT

a. Verify cost account number; object class/accounting element; check funding sheets for funds available (Unobligated balance minus MODS; minus current month obligations & minus OPEN = funds available); post to individual project sheet appropriations/apportionment sheets; adjusting columns; and totals.

b. Assign reservation number from Reservation Register - enter in block containing Cost Acct. number, stamp with Certifying Officer's stamp in "Typed Name & Title of Certifying Officer", date and sign "for" in appropriate block. Send original to Procurement, file copy in Undelivered Order File. Enter into commitment program for commitment register.

3. DD 1144, DA 2544

a. Verify cost account number; object class/accounting element & 3018b code; check funding sheets for sufficient funds; assign reservation number; record in appropriate register; post

to individual project/appropriation sheet (open column) then to apportionment sheet; adjusting figures and totals. Enter reservation in the commitment program.

b. Stamp with sufficient funds stamp (round), assign reservation number, (2544-Item 6, 1144-Item 8) date, initial-stamp item 10a on 2544 with F&A officer stamp then sign in 10b "for" and date. On the reverse side of the 1144, in item 11, have the comptroller sign and date. Make a copy for the UDO file, initial routing slip and forward to office indicated. NOTE: Time extensions do not require funding stamp, just fill in items 10a and 10b as above.

c. When 1144's, 2544's are returned with all signatures from NCD, ORD, etc., a total of 4 copies of each is needed. Post date received in appropriate register. Across the top of the original, write copies furnished PDO, Originator (determined by Org Code following NCBIA number) - Obligated XX-XX-XX (whatever date you obligate) and file in project folder in drawer in console. Stamp 1 copy with obligating date stamp, write U/O on the side. Prepare 4480 establishing U/O, tear down, copy 1 - file, 2-batching desk, 3 staple to copy you've stamped with obligating stamp and file in U/O file in approp. proj. folder. The remaining two copies are then disseminated as you indicated on the original, one to PDO, one to originator. Pull the reservation from UDO file, attach to completed document.

4. CONTRACTS

a. Follow same procedure as in item 1, DA 2544 and DA 1144.

b. Stamp with sufficient funds stamp, assign reservation number, in block "Appropriation Data" or as close to it as possible, date, initial, make copy for UDO file, enter in commitment program, initial routing slip and forward.

c. When Contract (2 copies, signed) is returned for obligation, stamp 1 copy with obligating date stamp and indicate UO on right hand side of face sheet. Prepare 4480 to obligate, tear down copy 1 - file, 2 - Batching desk, 3 - staple to back to contract containing obligation date stamp, post to FC sheets, moving from open to current month column, adjusting figures accordingly, and file in U/O file. Make up folder (legal size) with contract number (DACW49-85-C-00XX) and Contractor's name. File in row 7, permanent files. Pull reservation and attach to original documents and 4480. Annotate on contract status sheets.

5. Purchase Orders (DD 1155) When a P.O. comes over from Contracting Division, it should reflect a reservation No. (RXX-85-XXXX) in block 17. Go to U/O file, pull applicable purchase request DA 3953 which corresponds to project, (i.e. ATPR, BEPP, etc.) in the purchase order number block, post date, PO#, amount of P.O., record Purchase Order in PO register, stamp with funding stamp (copies 1,3,4,5,6), post funds control sheets (OPEN),

initial and return to Contracting. When copy 4 is signed & returned, move amount on fund control sheets from OPEN to Current Month, on both individual project and appropriation sheet and apportionment sheet, adjusting totals, stamp with obligation stamp (OBLIGATED XXX XX 1984). Prepare a 4480 (see legend and EP 37-26-1 for Document Numbers to be used establishing Undelivered Order). Pull reservation document and attach to the original document. NOTE: When establishing any undelivered order-keep entry at Project Level. Do not fill in Org code or Acct. Element on 4480. Tear down 4480, copy 1 - permanent file, 2 - Batching desk, 3 - staple to Obligating Doc. and Corresponding Attachments, write U/O number (EXX-XX-XXXX) on the right side of Document and file in corresponding project folder in U/O file.

LEGEND

U/O Document Number
(Col. 51-59 on 4480)

Purchase Orders (M-XXXX)	E26-85-XXXX
Purchase Orders-"D" Contracts	E02-85-C007

Example: DACW-49-85-D-0007 0003 (C=W/03 7=D Cont #)

2544 Ex: NCBIA-85-21	E86-85-0021
1144 Ex: NCBAS-85-04	E91-85-0004
Contracts Ex: DACW49-85-C-0030	E02-85-0030
Lease Ex: DACW22-85-0001	E41-85-0001

6. Continuing Contracts - record obligations as they occur in register on desk. Keeping balances current for reporting purposes.

7. Hired Labor Mods - are received from PDO at the beginning of each month, posted to Funds Control Sheets making sure there are enough funds in each project to support them, in appropriate col. (H/L MODS). Original is given for input into COEMIS & 1 copy is attached to the opposite side of FC sheets. When additional MODS are received during the month, post as indicated above.

8. COEMIS Reports - Verify Funds Control Register with 3011a each month verifying all obligations & funding for the month reconciling any differences.

9. Rejects - Review items that reject, determine whether it will impact on MOD balance, or have no impact. PM Transactions & Labor Rejects always impact on MOD balances. Add these together by project & total, post to monthly cycle reject sheet. When you've completed this, record MOD balances & Project balances from 570 report. Distribute copies of the reject sheets and a copy of their report. Distribute copies of the reject sheets and a copy of their rejects to: Original-Filed, 1 - Program Analyst (PMO) (GI, CG), 1 - Budget Analyst (PMO) (O&M, Gen Exp), info copies to F&A Officer, Chief Civil Works, Chief Engr., Chief Design, Chief Planning, Chief Emergency Mgt., 1 copy for desk.

10. Undelivered Orders -

a. Check & verify balances each month with COEMIS U/O Listing. Research & resolve any discrepancies. At least quarterly, review files to determine validity of obligations in accordance with regulations.

Check the cycle with the log book to make sure all UDO's have been posted, and mark w/a "P" on the log book.

11. Training - When DD1556 comes over with ENG 4480 attached, check FC sheets for sufficient funds, sign 1556 in item 21f, forward 1556 to Personnel, Trng. Hold 4480 in a suspense file. When green copies are returned, pull and complete 4480, with 5102 MD, and F document number, post FC sheets, attach green copy to original, send to Exam Section, copy 2 and copy 3 to batching desk. Pull reservation and cancel in commitment program. Assign reservation number, enter in commitment program, file in UDO file.

12. Accrued Expenditures

a. Vouchers (4480's) for Civil Works appropriations are reviewed for accuracy, completeness (including official signatures and/or receiving reports) & validity. Corresponding documents (i.e.: reservations, obligations) are pulled from Undelivered Order file and are updated as necessary. (Final payments will retire document to final file).

b. Vouchers are completed with transaction codes, voucher numbers (from "F" document register) & reference number (from Undelivered Order). Any document not covered by obligation must be recorded on Funds Sheets - adjusting reservation balances & obligating balances (current month column). Adjusting commitments as required.

c. Documents are broken down Copy 1 (with attachments - including remittance copy from suspense file) to Exam for payment, Copy 2 and Copy 3 to Batching desk, Copy 4 returned to originator if requested or discarded. NOTE: Vouchers must be processed in a timely manner to insure compliance with Prompt Payment Act.

13. Transfer Documents (4479's) - Depending on purpose of transfer - transaction code determined - document type determined - document number obtained from register in file. Document prepared, attachments attached, original filed, Copy 2 to Batching, Copy 3 retained for follow-up to insure action has taken in system, then discarded.

14. Reconciliation

a. UDO Check the cycle with the log book to make sure all UDO's have been posted, and mark w/a "P" on the log book.

b. Funding - Check the last cycle of the previous month with the latest cycle to verify that all the decreases and increases to funding are posted.

c. End of Month - Start with prior month balance in each project, add or subtract all adjustments to funds this month and the balance in the projects should match (the Funds Control Report and COEMIS). Resolve any discrepancies.



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